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DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548**

FILE: B-203873

DATE: April 5, 1982

MATTER OF: Warren G. Fisher

DIGEST: The computation of an employee's allowance for the transportation of his mobile home between duty stations in lieu of household goods may include a fuel surcharge, as this is a part of the carrier's approved tariff and thus allowed by the Federal Travel Regulations.

The Accounting and Finance Officer, Defense Logistics Agency, requested an advance decision on the propriety of reimbursing Mr. Warren G. Fisher for a fuel surcharge paid in connection with the transportation of his mobile home between duty stations. This request was forwarded through the Per Diem, Travel and Transportation Allowance Committee and assigned control numbers 81-25 and 81-33. We find that the fuel surcharge is an allowable expense for which Mr. Fisher may be reimbursed.

The record shows that in February 1981 the mobile home of Mr. Warren G. Fisher, an employee of the Defense Logistics Agency, was transported by National Trailer Convoy, Inc., from Indianapolis, Indiana, to Tampa, Florida, in connection with Mr. Fisher's permanent change of duty station. The charges on the bill of lading included a \$330.30 fuel surcharge in addition to the base tariff charge of \$1,835. The Accounting and Finance Officer inquires whether the surcharge is a reimbursable item, or whether it is a special service charge which applicable regulations exclude from reimbursement.

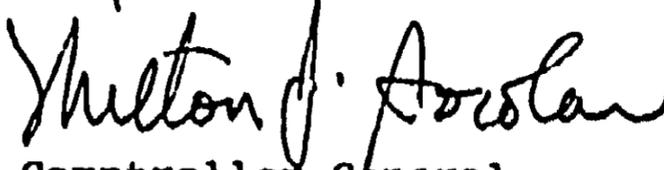
Pursuant to 5 U.S.C. § 5724(b), the Federal Travel Regulations (FTR)(FPMR 101-7) at paragraph 2-7.1a permit an employee who is entitled to the transportation of household goods to an allowance for the transportation of a mobile home for use as a residence in lieu of the transportation of household goods. In providing for computation of the allowance, paragraph 2-7.3a(1) states in part:

"(1) Tariff rates. The allowance shall include the carrier's charges for actual transportation of the mobile home in an amount not exceeding the applicable tariff as approved by the Interstate Commerce Commission (or

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appropriate state regulatory body for intrastate movements) for transportation of a mobile home.* * *

Due to the rising cost of fuel the Interstate Commerce Commission has permitted carriers to include as a part of their tariff a fuel surcharge tariff which is computed as a percentage of the base tariff. While the surcharge is part of the tariff, it is computed separately, since it changes with fluctuations in the price of fuel. On the date of Mr. Fisher's move, National Trailer Convoy, Inc., operated under a fuel surcharge master tariff of 18 percent. Thus, the \$330.30 fuel surcharge is derived by computing 18 percent of the base tariff charge of \$1,835. Accordingly, since the surcharge is a part of the carrier's tariff charge for the transportation of the mobile home, and not a charge for a special service, the computation of Mr. Fisher's transportation may include the fuel surcharge.

for 
Comptroller General
of the United States